

Internal Revenue Service, Treasury

§ 301.7216-1

thereto, any stamp, coupon, ticket, book, or other device prescribed by the Commissioner under the Code for the collection or payment of any tax imposed by the Code, shall, upon conviction thereof, be fined not more than \$1,000, or imprisoned not more than 6 months, or both.

(b) For use or resale of unused documentary stamps, see paragraph (c) of § 43.6802-1 of this chapter (Documentary Stamp Tax Regulations).

§ 301.7214-1 Offenses by officers and employees of the United States.

Any officer or employee of the United States acting in connection with any revenue law of the United States required to make a written report under the provisions of section 7214(a)(8) shall submit such report to the Commissioner, or to a regional commissioner or district director.

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This section lists captions contained in §§ 301.7216-1 through 301.7216-3.

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§ 301.7216-2 Permissible disclosures or uses without consent of the taxpayer.

- (a) Disclosure pursuant to other provisions of the Internal Revenue Code.
- (b) Disclosures to the IRS.
- (c) Disclosures or uses for preparation of a taxpayer's return.
- (d) Disclosures to other tax return preparers.
- (e) Disclosure or use of information in the case of related taxpayers.
- (f) Disclosure pursuant to an order of a court, or an administrative order, demand, request, summons or subpoena which is issued in the performance of its duties by a Federal or State agency, the United States Congress, a professional association ethics committee or board, or the Public Company Accounting Oversight Board.
- (g) Disclosure for use in securing legal advice, Treasury investigations or court proceedings.
- (h) Certain disclosures by attorneys and accountants.
 - (i) Corporate fiduciaries.
 - (j) Disclosure to taxpayer's fiduciary.
 - (k) Disclosure or use of information in preparation or audit of State or local tax re-

turns or assisting a taxpayer with foreign country tax obligations.

- (l) Payment for tax preparation services.
- (m) Retention of records.
- (n) Lists for solicitation of tax return business.
- (o) Producing statistical information in connection with tax return preparation business.
- (p) Disclosure or use of information for quality or peer reviews.
- (q) Disclosure to report the commission of a crime.
- (r) Disclosure of tax return information due to a tax return preparer's incapacity or death.
- (s) Effective date.

§ 301.7216-3 Disclosure or use permitted only with the taxpayer's consent.

- (a) In general.
- (b) Timing requirements and limitations.
- (c) Special rules.
- (d) Effective date.

[T.D. 9375, 73 FR 1067, Jan. 7, 2008]

§ 301.7216-1 Penalty for disclosure or use of tax return information.

(a) *In general.* Section 7216(a) prescribes a criminal penalty for tax return preparers who knowingly or recklessly disclose or use tax return information for a purpose other than preparing a tax return. A violation of section 7216 is a misdemeanor, with a maximum penalty of up to one year imprisonment or a fine of not more than \$1,000, or both, together with the costs of prosecution. Section 7216(b) establishes exceptions to the general rule in section 7216(a) prohibiting disclosure and use. Section 7216(b) also authorizes the Secretary to promulgate regulations prescribing additional permitted disclosures and uses. Section 6713(a) prescribes a related civil penalty for disclosures and uses that constitute a violation of section 7216. The penalty for violating section 6713 is \$250 for each prohibited disclosure or use, not to exceed a total of \$10,000 for a calendar year. Section 6713(b) provides that the exceptions in section 7216(b) also apply to section 6713. Under section 7216(b), the provisions of section 7216(a) will not apply to any disclosure or use permitted under regulations prescribed by the Secretary.

(b) *Definitions.* For purposes of section 7216 and §§ 301.7216-1 through 301.7216-3: